

Columbia Engineered Rubber, (aka Columbia Industrial Sales Corp.)
2501 Thunderhawk Ct.
Dayton, Ohio 45414
(937) 890-7464
Bryan Bueltel, Co-President

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In Re:	Chapter 11
DELPHI CORPORATION, et al.	Case No. 05-44481 (RDD)
Debtors,	(Jointly Administered)

**OBJECTION OF COLUMBIA INDUSTRIAL SALES, INC. TO DEBTORS' NOTICE OF
CURE AMOUNT WITH RESPECT TO NOTICE OF ASSUMPTION AND/OR
ASSIGNMENT OF EXECUTORY CONTRACT OR UNEXPIRED LEASE TO BUYERS
IN CONNECTION WITH SALE OF STEERING AND HALFSHAFT BUSINESS**

Columbia Industrial Sales, Inc. ("Columbia"), by and through its undersigned counsel, hereby objects to the Debtors' Notice of Assumption and/or Assignment of Executory Contract or Unexpired Lease to Buyers in Connection with Sale of Steering and Halfshaft Business (the "Cure Notice"), as it pertains to executory contracts between Columbia and the above-captioned debtors (the "Debtors") and respectfully states as follows:

1. Notwithstanding the fact that Columbia has filed a Proof of Claim in the above-captioned bankruptcy cases asserting in amount(s) due and owing Columbia, the Cure Notice does not appear to set forth a cure amount with respect to contract pertaining to Columbia.
2. Columbia is currently in the process of ascertaining the correct cure amount(s), but objects to the Cure Notice on the basis that the cure amount(s) may be understated with respect to the executory contracts pertaining to Columbia.

Dated February 1, 2008.

Respectfully submitted,



Bryan Bueltel, Co-President
Columbia Engineered Rubber, Inc (a.k.a Columbia Industrial Sales Corp.)
2501 Thunderhawk Ct.
Dayton, Ohio 45414
Telephone: (937) 890-7464

CERTIFICATE OF SERVICE

Undersigned counsel hereby certifies that a true and accurate copy of the foregoing Objection of Columbia Industrial Sales, Inc. to Debtors' Notice of Cure Amount with Respect to Notice of Assumption and/or Assignment of Executory Contract or Unexpired Lease to Buyers in Connection with Sale of Steering and Halfshaft Business Dated February 1, 2008 was served by ordinary UPS service this 4th day of February, 2008 upon the following:

Honorable Robert D. Drain
United States Bankruptcy Judge
United States Bankruptcy Court
for the Southern District of New York
One Bowling Green, Rom 610
New York, New York 10004

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Delphi Corporation
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